

Jan - Dec 2006

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# Combined Excise Tax Return

☐ Filing an Amended Return? Check this box and attach a letter of explanation.

NAME \_\_\_\_\_ TAX REG NO. \_\_\_\_\_

FIRM NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

Address Changes? business location ☐ mailing address ☐ Business closed? ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_ See Help section, pg 2. Other Correspondence? ☐

Please fill in the appropriate box and note address changes above.

## Use Black Ink & Return The Original Form

### I STATE BUSINESS AND OCCUPATION TAX

| Line No.  | Tax Classification  | Code | Column 1<br>Gross Amount   | Col. 2 Deductions*<br>Totals from Pg. 3 & 4 | Column 3<br>Taxable Amount | Col. 4<br>Rate | Column 5<br>Tax Due |
|---|---|------|--|---|----------------------------|----------------|---------------------|
| 1   | Extracting, Extracting for Hire   | 16   |  |   |                            | .00484         |                     |
| 2   | Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Soybean & Canola Proc               | 30   |  |   |                            | .00138         |                     |
| 3   | Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes | 28   |  |   |                            | .00275         |                     |
| 4   | Insurance Agents; Insurance Brokers Commis  | 14   |  |   |                            | .00484         |                     |
| 5   | Prescription Drug Warehousing; Mfg: Bio/Alcohol Fuel, or Split/Proc Dried Peas                      | 21   |  |   |                            | .00138         |                     |
| 6   | Processing for Hire; Printing and Publishing  | 10   |  |   |                            | .00484         |                     |
| 7   | Manufacturing   | 07   |  |   |                            | .00484         |                     |
| 8   | Royalties; Child Care   | 80   |  |   |                            | .00484         |                     |
| 9   | Wholesaling   | 03   |  |   |                            | .00484         |                     |
| 10  | Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Ctr         | 11   |  |   |                            | .00484         |                     |
| 11  | Public or Nonprofit Hospitals   | 55   |  |   |                            | .015           |                     |
| 12  | Cleanup of Radioactive Waste for US Gov   | 83   |  |   |                            | .00471         |                     |
| 13  | Service & Other Activities; Gambling Contests of Chance (less than \$50,000 a year)                 | 04   |  |   |                            | .015           |                     |
| 14a   | Gambling Contests of Chance (\$50,000 a year or greater) (eff. 1/1/06 - 6/30/06)                    | 192  |  |   |                            | .016           |                     |
| 14b   | Gambling Contests of Chance (\$50,000 a year or greater) (eff. 7/1/06)                              | 192  |  |   |                            | .0163          |                     |
| 15  | Retailing of Interstate Transportation Equip  | 19   |  |   |                            | .00484         |                     |
| 16  | Retailing   | 02   |  |   |                            | .00471         |                     |
| GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME |   |      | * Deductions taken but not itemized on pages 3 and 4 will be disallowed. |   |                            | TOTAL B&O TAX  |                     |

### II STATE SALES AND USE TAX

|    |  |    |   |  |  |      |  |
|----|--|----|---|--|--|------|--|
| 17 | Retail Sales (also complete local tax section III) | 01 |   |  |  | .065 |  |
| 18 | Use Tax/Deferred Sales Tax (complete section III)  | 05 |   |  |  | .065 |  |
|    |  |    | Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid |  |  |      |  |

### TOTAL STATE SALES & USE TAX

☐ No business activity? Check the box and mail this return (unless filed electronically)

### III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

| Local Sales Tax (Enter applicable rate of tax.) Code 45                    |               |                |            |                     |
|--|---------------|----------------|------------|---------------------|
| Total Taxable Amount must be the same as line 17, column 3, Taxable Amount |               |                |            |                     |
| Line No.   | Location Code | Taxable Amount | Local Rate | Tax Due City or Co. |
| 19   |               |                |            |                     |
| 20   |               |                |            |                     |
| 21   |               |                |            |                     |
| 22   |               |                |            |                     |
| TOTAL TAXABLE  |               |                | TOTAL      |                     |

| Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.) Code 46    |               |                   |            |                     |
|---|---------------|-------------------|------------|---------------------|
| Total Value of Articles must be the same as line 18, column 1, Gross Amount |               |                   |            |                     |
| Line No.  | Location Code | Value of Articles | Local Rate | Tax Due City or Co. |
| 23  |               |                   |            |                     |
| 24  |               |                   |            |                     |
| TOTAL VALUE OF ARTICLES   |               |                   | TOTAL      |                     |

| Line No. | Tax Classification             | Code | Taxable Amount | Rate   | Tax Due |
|----------|--------------------------------|------|----------------|--------|---------|
| 25       | Motor Vehicle Sales/Leases     | 120  |                | .003   |         |
| 26       | Region Transit Authority (RTA) | 89   |                | .004   |         |
| 27       | King County Food & Bev         | 90   |                | .005   |         |
| 28       | Litter Tax                     | 36   |                | .00015 |         |

**DUE DATE: January 31, 2007**

★ 5% Penalty Assessed After January 31, 2007  
15% Penalty Assessed After February 28, 2007  
25% Penalty Assessed After April 2, 2007

**If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.**

- ▶ Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check. Do not mail cash or coins.
- ▶ For assistance, call 1-800-647-7706.

▶ Signature \_\_\_\_\_  
▶ Ph. ( ) \_\_\_\_\_ Date \_\_\_\_\_

| Line No.                              | Item   | VII TOTALS |
|---------------------------------------|--|------------|
| 29                                    | Total All Tax Due from page 1                      |            |
| 30                                    | Total All Tax Due from page 2                      |            |
| 31                                    | Total All Addendums (example: Rental Car Addendum) |            |
| 32                                    | Subtotal (add lines 29-31)                         |            |
| 33                                    | Credit (from page 2, section VI, total credit)     |            |
| 34                                    | Subtotal (subtract line 33 from line 32)           |            |
| 35                                    | Add Penalty, if applicable ★ Minimum \$5.00        |            |
| TOTAL AMOUNT OWED (add lines 34 - 35) |  |            |

#### IV LODGING TAXES

| TRANSIENT RENTAL INCOME INFORMATION Code 47 |               |        |  |
|---|---------------|--------|--|
| Line No.                                    | Location Code | Income |  |
| 36  |               |        |  |
| 37  |               |        |  |
| 38  |               |        |  |
| 39  |               |        |  |

(enter location code and income only)

| TOURISM PROMOTION AREA LODGING CHARGE Code 170 |               |                     |                       |                   |
|--|---------------|---------------------|-----------------------|-------------------|
| Line No.                                       | Location Code | Number of Unit/Days | Unit/Day Rate Charged | Total Charges Due |
| 40   |               |                     |                       |                   |
| 41   |               |                     |                       |                   |
| 42   |               |                     |                       |                   |
| 43   |               |                     |                       |                   |

TOTAL TOURISM PROMOTION AREA LODGING CHARGE

| CONVENTION AND TRADE CENTER TAX Code 48 |               |                |      |         |
|---|---------------|----------------|------|---------|
| Line No.                                | Location Code | Taxable Amount | Rate | Tax Due |
| 44                                      |               |                |      |         |
| 45                                      |               |                |      |         |
| 46                                      |               |                |      |         |
| TOTAL CONVENTION & TRADE CENTER TAX     |               |                |      |         |

| SPECIAL HOTEL/MOTEL TAX Code 70 |               |                |      |         |
|---------------------------------|---------------|----------------|------|---------|
| Line No.                        | Location Code | Taxable Amount | Rate | Tax Due |
| 47                              |               |                |      |         |
| 48                              |               |                |      |         |
| 49                              |               |                |      |         |
| TOTAL SPECIAL HOTEL/MOTEL TAX   |               |                |      |         |

\*\*For those filing Public Utility Tax see "Need Help?" below.

#### V OTHER TAXES

| Line No. | Tax Classification                         | Code | Column 1 Gross Amount                    | Col. 2 Deductions* Totals from Pg. 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|----------|--|------|--|--------------------------------------|-------------------------|-------------|------------------|
| 50       | Tobacco Products/Cigars (less than \$0.67) | 20   |  |                                      |                         | .75         |                  |
| 51       | Refuse Collection                          | 64   |  |                                      |                         | .036        |                  |
| 52       | Petroleum Products Tax                     | 57   | Temporarily Not Due – Fund Limit Reached |                                      |                         | .005        |                  |
| 53       | Hazardous Substance                        | 65   |  |                                      |                         | .007        |                  |
| 54       | IMR (For monthly filers only.)             | 79   |  |                                      |                         | .06         |                  |

| Line No. | Tax Classification                                      | Code | Item   | Quantity | Rate    | Tax Due |
|----------|---|------|--|----------|---------|---------|
| 55       | Solid Fuel Burning Device Fee                           | 59   | Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold: |          | \$30.00 |         |
| 56       | Syrup Tax   | 54   | Number of Gallons (whole numbers only) Sold:                     |          | \$1.00  |         |
| 57       | Tire Fee  | 73   | Number of Tires Sold:  |          | .90     |         |
| 58       | Cigar Tax (\$0.67 or more)                              | 194  | Number of Cigars (\$0.67 or more):                               |          | .50     |         |
| 59a      | State Enhanced 911, TRS, & WTAP (eff. 1/1/06 – 6/30/06) | 93   | Number of Taxable Switched Access Lines:                         |          | .44     |         |
| 59b      | State Enhanced 911, TRS, & WTAP (eff. 7/1/06)           | 93   | Number of Taxable Switched Access Lines:                         |          | .43     |         |
| 60       | Wireless State Enhanced 911 Tax                         | 94   | Number of Taxable Radio Access Lines (Wireless):                 |          | .20     |         |

| Line No. | Tax Classification   | Code | Item   | Number of Days | Rate   | Tax Due |
|----------|--|------|--|----------------|--------|---------|
| 61       | Quality Maintenance Fee on Nursing Facility Operators (For monthly filers only.) | 78   | Total Number of Patient Days Less Medicare Days: |                | \$5.25 |         |

\* Deductions taken but not itemized on page 4 will be disallowed.

TOTAL OTHER TAXES (add lines 50-61)

#### NEED HELP?

\*\* Public Utility Tax is filed using an addendum. To get a copy of the Public Utility Tax Addendum go to <http://dor.wa.gov> or call 1-800-647-7706.

**Internet Assistance – Go to DOR's home page at <http://dor.wa.gov>**

- Get tax return information and instructions, penalty waiver information, and more.
- Click on **FORMS** to access forms including the Local Sales and Use Tax Addendum, and other tax-related forms.
- To update your account information or to close your account with the Department of Revenue, click on **CONTACT US**.

#### Telephone Assistance

- Call the Department of Revenue office nearest you or 1-800-647-7706.
- To file a No Business Activity return by telephone, call 1-800-647-7706. At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. Do not mail paper return back to the Department.
- For penalty waiver criteria information, call 1-800-334-8969 and enter code 429.
- For business closure information, call 1-800-334-8969 and enter code 430.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

#### VI CREDITS

| Line No. | Credit Classification   | Credit I.D. | Amount |
|----------|---|-------------|--------|
| 62       | Multiple Activities Tax Credit (attach Schedule C)  | 800         |        |
| 63       | High Technology Credit  | 830         |        |
| 64       | Manufacturing Software; Programming Rural Employment B&O Credit   | 860         |        |
| 65       | Help Desk Services B&O Credit   | 865         |        |
| 66       | International Services Credit   | 855         |        |
| 67       | <b>Small Business B&amp;O Tax Credit (go to <a href="http://dor.wa.gov">http://dor.wa.gov</a>)</b>                  | <b>815</b>  |        |
| 68       | Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit                                | 870         |        |
| 69       | Renewable Energy System Cost Recovery Credit  | 925         |        |
| 70       | Bad Debt Tax Credit (attach Schedule B)   | 801         |        |
| 71       | Hazardous Substance   | 805         |        |
| 72       | Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund | 880         |        |
| 73       | Tobacco Products/Cigar Tax Credit   | 930         |        |
| 74       | <b>B&amp;O Credit for Syrup Tax Paid (eff. 7/1/06)</b>  | <b>945</b>  |        |
| 75       | Other Credits (attach appropriate documents)  | 810         |        |

TOTAL CREDIT (transfer to page 1, line 33)

# Jan - Dec 2006 Deduction Detail

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- If you have deductions, return pages 3 and 4. If you do not have deductions do not return pages 3 and 4.
- We cannot approve deductions taken on the Combined Excise Tax Return that are not itemized on this page.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on your tax return in the deduction column.

**If completing, fill out name, tax registration number and attach to your Combined Excise Tax Return.**

► Name \_\_\_\_\_ ► Tax Registration No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

| Line 1 - Extracting, Extracting for Hire | I.D. | Amount |
|--|------|--------|
| Bad Debts                                | 1601 |        |
| Cash & Trade Discounts                   | 1602 |        |
| Other (Explain):                         | 1699 |        |
| <b>TOTAL</b>                             |      |        |

| Line 2 - Slaughter, Break Processing... | I.D. | Amount |
|---|------|--------|
| Bad Debts                               | 3001 |        |
| Cash & Trade Discounts                  | 3002 |        |
| Other (Explain):                        | 3099 |        |
| <b>TOTAL</b>                            |      |        |

| Line 3 - Travel Agent Com; Intl Charter... | I.D. | Amount |
|--|------|--------|
| Bad Debts                                  | 2801 |        |
| Cash & Trade Discounts                     | 2802 |        |
| Other (Explain):                           | 2899 |        |
| <b>TOTAL</b>                               |      |        |

| Line 4 - Insurance Agents; Insurance... | I.D. | Amount |
|---|------|--------|
| Bad Debts                               | 1401 |        |
| Other (Explain):                        | 1499 |        |
| <b>TOTAL</b>                            |      |        |

| Line 5 - Prescription Drug Warehousing...                                | I.D. | Amount |
|--|------|--------|
| Bad Debts  | 2101 |        |
| Cash & Trade Discounts   | 2102 |        |
| Freight on Out-of-State Deliveries                                       | 2103 |        |
| Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.) | 2104 |        |
| Advances Reimbursements; Rtrns & Allowances                              | 2107 |        |
| Other (Explain):   | 2199 |        |
| <b>TOTAL</b>   |      |        |

| Line 6 - Processing for Hire; Printing and... | I.D. | Amount |
|---|------|--------|
| Bad Debts                                     | 1001 |        |
| Cash & Trade Discounts                        | 1002 |        |
| Freight on Out-of-State Deliveries            | 1003 |        |
| Advances Reimbursements; Rtrns & Allowances   | 1007 |        |
| Other (Explain):                              | 1099 |        |
| <b>TOTAL</b>                                  |      |        |

| Line 7 - Manufacturing                      | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 0701 |        |
| Cash & Trade Discounts                      | 0702 |        |
| Freight on Out-of-State Deliveries          | 0703 |        |
| Advances Reimbursements; Rtrns & Allowances | 0707 |        |
| Other (Explain):                            | 0799 |        |
| <b>TOTAL</b>                                |      |        |

| Line 8 - Royalties; Child Care              | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 8001 |        |
| Cash & Trade Discounts                      | 8002 |        |
| Advances Reimbursements; Rtrns & Allowances | 8007 |        |
| Other (Explain):                            | 8099 |        |
| <b>TOTAL</b>                                |      |        |

| Line 9 - Wholesaling  | I.D. | Amount |
|---|------|--------|
| Bad Debts   | 0301 |        |
| Cash & Trade Discounts  | 0302 |        |
| Interstate & Foreign Sales  | 0304 |        |
| Motor Vehicle Fuel Tax  | 0305 |        |
| Casual Sales; Accommodation Sales                                       | 0306 |        |
| Advances Reimbursements; Rtrns & Allowances                             | 0307 |        |
| No Local Activity   | 0308 |        |
| <i>Dairy, Seafood, Fruits/Veg Processors (see below)* (eff. 7/1/06)</i> | 0367 |        |
| Other (Explain):  | 0399 |        |
| <b>*Local sales for out-of-state delivery TOTAL</b>                     |      |        |

| Line 10 - Warehousing; Radio & TV...        | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 1101 |        |
| Cash & Trade Discounts                      | 1102 |        |
| Interstate & Foreign Sales                  | 1104 |        |
| Advances Reimbursements; Rtrns & Allowances | 1107 |        |
| Radio/TV Advertising                        | 1109 |        |
| Other (Explain):                            | 1199 |        |
| <b>TOTAL</b>                                |      |        |

| Line 11 - Public or Nonprofit Hospitals     | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 5501 |        |
| Cash & Trade Discounts                      | 5502 |        |
| Advances Reimbursements; Rtrns & Allowances | 5507 |        |
| Other (Explain):                            | 5599 |        |
| <b>TOTAL</b>                                |      |        |

**Not all deductions are allowable from both Retailing and Retail Sales Tax.**

| Line 12 – Cleanup of Radioactive Waste...   | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 8301 |        |
| Cash & Trade Discounts                      | 8302 |        |
| Interstate & Foreign Sales                  | 8304 |        |
| Advances Reimbursements; Rtrns & Allowances | 8307 |        |
| Other (Explain):                            | 8399 |        |
| <b>TOTAL</b>                                |      |        |

| Line 13 – Service & Other Activities; Gambling Contests of Chance (less than \$50,000 a year) | I.D. | Amount |
|---|------|--------|
| Bad Debts   | 0401 |        |
| Cash & Trade Discounts  | 0402 |        |
| <b>Interstate &amp; Foreign Sales (Apportionment)</b>   | 0404 |        |
| Advances Reimbursements; Rtrns & Allowances   | 0407 |        |
| Gambling; Prize; Cash Pay-Outs  | 0410 |        |
| Certain Initiation Fees; Dues; Contributions  | 0411 |        |
| Interest on Certain Invest/Loan/Obligations   | 0412 |        |
| Artistic/Cultural Activities  | 0416 |        |
| Other (Explain):  | 0499 |        |
| <b>TOTAL</b>  |      |        |

| Line 14a – Gambling Contests of Chance (\$50,000 a year or greater) – eff. 1/1/06 - 6/30/06 | I.D.  | Amount |
|---|-------|--------|
| Gambling; Prize; Cash Pay-Outs  | 19210 |        |
| Other (Explain):  | 19299 |        |
| <b>TOTAL</b>  |       |        |

| Line 14b – Gambling Contests of Chance (\$50,000 a year or greater) – eff. 7/1/06 | I.D.  | Amount |
|---|-------|--------|
| Gambling; Prize; Cash Pay-Outs  | 19210 |        |
| Other (Explain):  | 19299 |        |
| <b>TOTAL</b>  |       |        |

| Line 15 - Retailing of Interstate Transport... | I.D. | Amount |
|--|------|--------|
| Bad Debts                                      | 1901 |        |
| Cash & Trade Discounts                         | 1902 |        |
| Interstate & Foreign Sales                     | 1904 |        |
| Advances Reimbursements; Rtrns & Allowances    | 1907 |        |
| Consignment Sales                              | 1915 |        |
| Other (Explain):                               | 1999 |        |
| <b>TOTAL</b>                                   |      |        |

| Line 16 – Retailing (B&O)                                      | I.D.         | Amount |
|--|--------------|--------|
| Bad Debts  | 0201         |        |
| Cash & Trade Discounts   | 0202         |        |
| Interstate & Foreign Sales                                     | 0204         |        |
| Motor Vehicle Fuel Tax   | 0205         |        |
| Advances Reimbursements; Rtrns & Allowances                    | 0207         |        |
| No Local Activity  | 0208         |        |
| Casual Sales; Accommodation Sales                              | 0213         |        |
| Tax in Gross   | 0214         |        |
| Consignment Sales  | 0215         |        |
| Artistic/Cultural Activities                                   | 0216         |        |
| Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals             | 0217         |        |
| <b>Dairy and Seafood Processors (see below)* (eff. 7/1/06)</b> | <b>0267</b>  |        |
| Other (Explain):   | 0299         |        |
| <b>*Local sales for out-of-state delivery</b>                  | <b>TOTAL</b> |        |

| Line 17 – Retail Sales Tax   | I.D.        | Amount |
|--|-------------|--------|
| Bad Debts  | 0101        |        |
| Cash & Trade Discounts   | 0102        |        |
| Interstate & Foreign Sales   | 0104        |        |
| Tax in Gross   | 0114        |        |
| Sales to U.S. Government   | 0118        |        |
| Motor Vehicle Fuel Sales   | 0119        |        |
| Prescription Drugs/Hearing Aids/Lenses/etc                                     | 0121        |        |
| Exempt Food Sales  | 0122        |        |
| Qualified Nonresident Sales  | 0123        |        |
| Trade-in Allowance   | 0124        |        |
| Newspapers   | 0125        |        |
| Certain Network Telephone Service  | 0126        |        |
| Sales to Indians with Delivery on the Reservation                              | 0128        |        |
| Sales of Feed to Fish Farmers  | 0129        |        |
| Taxable Amount for Tax Paid at Source  | 0130        |        |
| Returns & Allowances   | 0131        |        |
| Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays | 0132        |        |
| Ride-Sharing Vans  | 0134        |        |
| Purebred Livestock for Breeding  | 0135        |        |
| Tax Deferral/Investment Certificate No. _____                                  | 0136        |        |
| Sale of Manufacturing Mach/Equip; Install Labor                                | 0156        |        |
| <b>Retail Sales Tax Exempt Purchases by Farmers (eff. 7/1/06)</b>              | <b>0159</b> |        |
| Direct Pay Permits   | 0170        |        |
| Other (Explain):   | 0199        |        |
| <b>TOTAL</b>   |             |        |

| Line 51 - Refuse Collection                  | I.D. | Amount |
|--|------|--------|
| Bad Debts                                    | 6401 |        |
| Sales to U.S. Government                     | 6418 |        |
| Sales to Other Refuse/Solid Waste Collectors | 6445 |        |
| Other (Explain):                             | 6499 |        |
| <b>TOTAL</b>                                 |      |        |

| Line 52 - Petroleum Tax                  | I.D. | Amount |
|--|------|--------|
| Petroleum Products Exported Out of State | 5746 |        |
| Other (Explain):                         | 5799 |        |
| <b>TOTAL</b>                             |      |        |

| Line 53 - Hazardous Substance | I.D. | Amount |
|-------------------------------|------|--------|
| Other (Explain):              | 6599 |        |
| <b>TOTAL</b>                  |      |        |